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I hereby certify that this correspondence is being electronically transmitted to Commissioner for Patents, Alexandria, Virginia 22313, Attn: Examiner Shermanda L. Williams by EFS-Web on November 27, 2006.

/Chih-Sheng Lin/
Dated: November 27, 2006

Patent
Docket No. : G110-040 CON
Firm : Notaro & Michalos P.C.

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Hibiki Itoh
Application No. : 10/803,615
Filing Date : March 18, 2004
For : Unit Cell of Flat Solid Oxide Fuel Cell and Fuel Cell Stack
Comprising the Same
Examiner : Shermanda L. Williams
Art Unit : 1745

**13 Pages
Via EFS-Web
Attn: Examiner Williams
Mail Stop RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450**

AMENDMENT WITH RCE

Dear Examiner Williams:

In response to the Final Action dated September 1, 2006, please amend the above-identified application, as follows.

The Commissioner is hereby authorized to charge Deposit Account No. 14-1431 in the amount of \$790.00 to cover the official fee as required by 37 C.F.R. 1.17(e) for the attached RCE.

The Commissioner is also hereby authorized to charge Deposit Account No. 14-1431 for any additional fees which may be due under 37 C.F.R. 1.16 or 1.17.